3. *Amendment of section 3, Madras Act 4 of 1962.*—In sub-section (1) of section 3 of the principal Act, for clause (*b*), the following clause shall be substituted, namely :—

" (*b*) The electricity tax shall be calculated at the following rates on the basis of the price of energy consumed by the consumer, namely :—

(i) High Tension Supply, subject to items (ii) to (iv).	Thirty-five per centum of the price of energy consumed.
(ii) High Tension Supply for textile industry.	Forty per centum of the price of energy consumed.
(iii) High Tension Supply for cement industry.	Fifteen per centum of the price of energy consumed.
(iv) High Tension Supply for energy intensive industries.	Ten per centum of the price of energy consumed.
(v) Low Tension Supply (including Low Tension Domestic Bulk Supply), subject to item (vi).	Twenty per centum of the price of energy consumed.
(vi) Low Tension Supply for domestic purposes (other than Domestic Bulk Supply).	Ten per centum of the price of energy consumed :

Provided that the rate of electricity tax in respect of consumers under High Tension Supply and liable to pay fuel surcharge shall be ten per centum of the price of energy consumed."

APPENDIX V.

[*Vide* item V (4) on pages 37 to 42 supra.]

L.A. BILL No. 35 OF 1965.

(As passed by the Assembly.)

A Bill further to amend the Madras Panchayats Act, 1958.

BE it enacted by the Legislature of the State of Madras in the Sixteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Panchayats (Amendment) Act, 1965.

(2) (*a*) Sections 2, 3, 4 and 6 shall come into force on such date as the State Government may, by notification, appoint.

(*b*) Section 5 shall be deemed to have come into force on the 2nd October 1960.

(*c*) Section 7 shall come into force at once.

2. *Amendment of section 25, Madras Act XXXV of* 1958.—In section 25 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) (hereinafter referred to as the Principal Act) in sub-section (2), for clause (*g*), the following clause shall be substituted, namely :—

" (*g*) in arrears of any kind due by him (otherwise than in a fiduciary capacity) to the panchayat or the panchayat union council up to and inclusive of the previous year."

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3. *Amendment of section* 26, *Madras Act XXXV of* 1958.—In *section* 26 of the principal Act, for clause (i), the following clause shall be substituted, namely :—

" (i) fails to pay arrears of any kind due by him (otherwise than in a fiduciary capacity) to the panchayat or the panchayat union council within three months after such arrears became due; or ".

4. *Amendment of section* 120, *Madras Act XXXV of* 1958.—In section 120 of the principal Act,—

(1) in sub-section (3), for the words " The house-tax shall be levied every half-year ", the words " The house-tax shall be levied every year " shall be substituted;

(2) in sub-section (4), in clause (iv), for the words ' during any half-year ', the words " during any year ' shall be substituted.

5. *Amendment of section* 165, *Madras Act XXXV of* 1958.—In section 165 of the principal Act, for the words " a period of three years ", the words " a period of six years " shall be substituted.

6. *Substitution of new Schedule for Schedule I to Madras Act XXXV of* 1958.—For Schedule I to the principal Act, the following Schedule shall be substituted, namely :—

" SCHEDULE I.

[*See* section 120 (3).]

Basis of levy. (1)	*Minimum rate per year.* (2)		*Maximum rate per year.* (3)	
(a) If the tax is levied on the basis of the capital value.	1/8 per cent of the capital value.		One per cent of the capital value.	
(b) If the tax is levied on the basis of the annual value.	Two per cent of the annual value.		20 per cent of the annual value.	
(c) If the tax is levied on the basis of classified plinth area—				
	RS. P.		RS. P.	
(i) Terraced	1 50	For every 9·25 square metres or part thereof of the plinth area.	6 00	For every 9·25 square metres or part thereof of the plinth area.
(ii) Partly terraced and partly tiled or thatched.	1 00	Do.	3 00	Do.
(iii) Tiled ..	0 80	Do.	2 00	Do.
(iv) Partly tiled and partly thatched.	0 50	Do.	1 50	Do.
(v) Thatched ..	0 40	Do.	1 00	Do.

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7. *Special provision in respect of limitation for recovery of certain dues.*—Notwithstanding the expiration of the period of three years mentioned in section 165 of the principal Act as in force immediately before the publication of this Act in the *Fort St. George Gazette*, distraint may be made, a suit may be instituted or prosecution may be commenced in respect of any tax or other sum due to a panchayat or panchayat union council under the principal Act or any rule, by-law, regulation or order made under it, before the expiration of the period of six years mentioned in the said section 165 as amended by section 5 of this Act.

APPENDIX VI.

[*Vide* item V (5) on pages 42 to 46 supra.]

L.A. BILL No. 33 OF 1965.

(As passed by the Assembly.)

A Bill further to amend the Madras Sales of Motor Spirit Taxation Act, 1939.

BE it enacted by the Legislature of the State of Madras in the Sixteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Sales of Motor Spirit Taxation (Second Amendment) Act, 1965.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 3, Madras Act VI of* 1939.—In sub-section (1) of section 3 of the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), for the portion beginning with the words " in the case of petrol " and ending with the words " two naye Paise per litre ", the following shall be substituted, namely :—

" in the case of petrol or diesel oil,—at the rate of ten Paise per litre, and

in the case of any motor spirit other than petrol or diesel oil, at the rate of two Paise per litre ".

APPENDIX VII.

[*Vide* item V (6) on pages 46 to 50 supra.]

L.A. BILL No. 38 OF 1965.

(As passed by the Assembly.)

A Bill further to amend the Madras Warehouses Act, 1951.

BE it enacted by the Legislature of the State of Madras in the Sixteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Warehouses (Amendment) Act, 1965.